

February 9, 2010

Irving H. Picard, Trustee
c/o Baker & Hostetler LLP
45 Rockefeller Plaza
New York, New York 10111

RE: Bankruptcy Case No. 08-1789 BRL

To Mr. Picard:

This letter is to serve as notice that I respectfully disagree with the Mr. Picard's determination and desire a hearing before Judge Burton R. Lifland. Please be advised I am not an attorney and am unable afford one as a result of my current financial situation. However, upon review, the trustee erroneously rejected the accounts of the Risa Zucker Family Trust claim including but not limited to the following reasons:

Improper methodology in the calculation of "net equity."

Lack of discovery and/or ability to review seized financial records to substantiate trustees conclusion we are a "net loser."

Moreover, The figures set forth in the documentation provided are inconsistent and fail to account for deposits made dating back to 1992. In consolidating the two accounts comprising the trust, the trustee's calculations are incorrect and have erroneously omitted various "cash in" payments that were made.

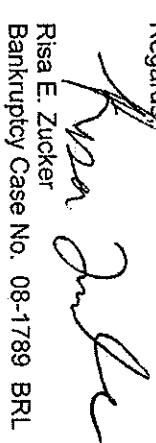
In addition, the trustee's failed to calculate the valuation of the account when adjusted for inflation

Lastly, irrespective of methodology, said determination is grossly inconsistent with the legislative intent of the Security Investment Protection Act and contra-indicates the reasonable expectation that our funds were protected and coverage would be extended by SIPC.

In conclusion, I would like to request a hearing for a more comprehensive and substantive examination to determine the correct value of these accounts. The money in these accounts represents a life time of work and I plead with the court to allow for a proper review where my voice can be properly heard.

Thank you for your time and attention with this very tragic matter.

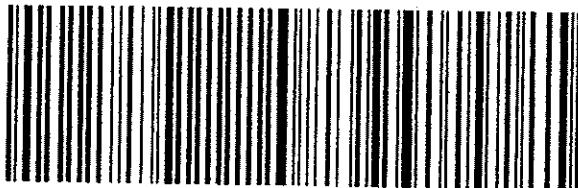
Regards,


Risa E. Zucker
Bankruptcy Case No. 08-1789 BRL

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